

EXHIBIT A

US Corporation Income Tax Return (2001)

Form **1120** U.S. Corporation Income Tax Return **2001**
 Department of the Treasury Internal Revenue Service
 Instructions are separate. See instructions for Paperwork Reduction Act Notice.

For calendar year 2001 or tax year beginning , 2001, ending 20

| | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| A Check if a: 1 Consolidated return (attach Form 951) <input type="checkbox"/> 2 Personal holding company (attach Schedule PH) <input type="checkbox"/> 3 Personal service corp (as defined in Temp Regs Section 1.441-4T (see instructions)) <input type="checkbox"/> | | Name JUGDHAMBA INC Number, Street, and Room or Suite Number (if a P.O. box, see instructions) 28 MYRTLE ST City or Town State ZIP Code BOSTON MA 02114 | Employer identification number 04-3506004 Date incorporated 03/01/00 Total Assets (see instructions) |
| E Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input checked="" type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change | | | |

| | | | | | | | |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|-----------------------------|-------|-----------|---------|---------|
| INCOME | 1 a Gross receipts or sales | 173,452 | b Less returns & allowances | 289 | c Balance | 1c | 173,163 |
| | 2 Cost of goods sold (Schedule A, line 8) | | | | 2 | 62,289 | |
| | 3 Gross profit. Subtract line 2 from line 1c | | | | 3 | 110,874 | |
| | 4 Dividends (Schedule C, line 19) | | | | 4 | | |
| | 5 Interest | | | | 5 | | |
| | 6 Gross rents | | | | 6 | | |
| | 7 Gross royalties | | | | 7 | | |
| | 8 Capital gain net income (attach Schedule D (Form 1120)) | | | | 8 | | |
| | 9 Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797) | | | | 9 | | |
| | 10 Other income (see instructions - attach schedule) | | | | 10 | | |
| | 11 Total income. Add lines 3 through 10 | | | | 11 | 110,874 | |
| DEDUCTIONS | 12 Compensation of officers (Schedule E, line 4) | | | | 12 | 14,000 | |
| | 13 Salaries and wages (less employment credits) | | | | 13 | 22,200 | |
| | 14 Repairs and maintenance | | | | 14 | 1,593 | |
| | 15 Bad debts | | | | 15 | | |
| | 16 Rents | | | | 16 | 35,590 | |
| | 17 Taxes and licenses | | | | 17 | 4,308 | |
| | 18 Interest | | | | 18 | | |
| | 19 Charitable contributions (see instructions for 10% limitation) | | | | 19 | | |
| | 20 Depreciation (attach Form 4562) | 20 | 24,490 | | | | |
| | 21 Less depreciation claimed on Schedule A and elsewhere on return | 21 a | | 21 b | 24,490 | | |
| | 22 Depletion | | | | 22 | | |
| | 23 Advertising | | | | 23 | 325 | |
| | 24 Pension, profit-sharing, etc. plans | | | | 24 | | |
| | 25 Employee benefit programs | | | | 25 | | |
| | 26 Other deductions (attach schedule). See Other Deductions Statement | | | | 26 | 28,859 | |
| | 27 Total deductions. Add lines 12 through 26 | | | | 27 | 131,365 | |
| | 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11 | | | | 28 | -20,491 | |
| | TAX AND PAYMENTS | 29 Less: a Net operating loss (NOL) deduction (see instructions) | 29 a | | | | |
| b Special deductions (Schedule C, line 20) | | 29 b | | | 29 c | | |
| 30 Taxable income. Subtract line 29c from line 28 | | | | | 30 | -20,491 | |
| 31 Total tax (Schedule J, line 11) | | | | | 31 | 0 | |
| 32 Payments: a 2000 overpayment credited to 2001 | | 32 a | | | | | |
| b 2001 estimated tax payments | | 32 b | | | | | |
| c Less 2001 refund applied for on Form 4466 | | 32 c | | d Bal | 32 d | | |
| e Tax deposited with Form 7004 | | | | 32 e | | | |
| f Credit for tax paid on undistributed capital gains (attach Form 2439) | | | | 32 f | | | |
| g Credit for federal tax on fuels (attach Form 4136). See instructions | | | | 32 g | | | |
| 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached | | | | 33 | | | |
| 34 Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed | | | | 34 | | | |
| 35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid | | | | 35 | 0 | | |
| 36 Enter amount of line 35 you want credited to 2002 estimated tax | | | Refunded | 36 | | | |

| | | | |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------------------------------------------------------------|
| Sign Here | Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | May the IRS discuss this return with the preparer shown below? (see instructions) |
| | Signature of Officer | Date | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| Paid Preparer's Use Only | Preparer's Signature | Date | Preparer's SSN or PTIN |
| | Firm's Name (or yours if self-employed) | Address, and ZIP Code | EIN |
| | S & M TAX SERVICE | 23 KENDALL POND RD WINDHAM NH 03087-1421 | Phone No. |

Form 1120 (2001) JUCDHAMBA INC

04-3500004

Page 2

Schedule A Cost of Goods Sold (see instructions)

| | | | |
|---|------------------------------------------------------------------------------------------|---|--------|
| 1 | Inventory at beginning of year | 1 | |
| 2 | Purchases | 2 | 2,000 |
| 3 | Cost of labor | 3 | 62,289 |
| 4 | Additional Section 263A costs (attach schedule) | 4 | |
| 5 | Other costs (attach schedule) | 5 | |
| 6 | Total. Add lines 1 through 5 | 6 | 64,289 |
| 7 | Inventory at end of year | 7 | 2,000 |
| 8 | Cost of goods sold. Subtract line 7 from line 6. Enter here and on line 2, page 1 | 8 | 62,289 |

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost as described in Regulations Section 1.471-3

(ii) ☐ Lower of cost or market as described in Regulations Section 1.471-4

(iii) ☐ Other (specify method used and attach explanation) _____

b Check if there was a writedown of subnormal goods as described in Regulations Section 1.471-2(c) ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO ☐

e If property is produced or acquired for resale, do the rules of Section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

Schedule D Dividends and Special Deductions (see instructions)

| | (a) Dividends received | (b) Percentage | (c) Special deductions (a) x (b) |
|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|----------------|----------------------------------|
| 1 Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock) | | 70 | |
| 2 Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock) | | 80 | |
| 3 Dividends on debt-financed stock of domestic and foreign corporations (Section 246A) | | 42 | |
| 4 Dividends on certain preferred stock of less-than-20%-owned public utilities | | 48 | |
| 5 Dividends on certain preferred stock of 20%-or-more-owned public utilities | | | |
| 6 Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction | | 70 | |
| 7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction | | 80 | |
| 8 Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (Section 245(b)) | | 100 | |
| 9 Total. Add lines 1 through 8. See instructions for limitation | | | |
| 10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958 | | 100 | |
| 11 Dividends from certain FSCs that are subject to the 100% deduction (Sec 245(e)(1)) | | 100 | |
| 12 Dividends from affiliated group members subject to the 100% deduction (Section 243(a)(3)) | | 100 | |
| 13 Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11 | | | |
| 14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471) | | | |
| 15 Foreign dividend gross-up (Section 78) | | | |
| 16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (Section 245(d)) | | | |
| 17 Other dividends | | | |
| 18 Deduction for dividends paid on certain preferred stock of public utilities | | | |
| 19 Total dividends. Add lines 1 through 17. Enter here and on line 4, page 1 | | | |
| 20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1 | | | |

Schedule E Compensation of Officers (see instructions for line 12, page 1.)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1, Form 1120) are \$500,000 or more.

| 1 | (a) Name of officer | (b) Social security number | (c) Percent of time devoted to business | Percent of corporation stock owned | | (f) Amount of compensation |
|---|----------------------------------------------------------------------------------|----------------------------|-----------------------------------------|------------------------------------|---------------|----------------------------|
| | | | | (d) Common | (e) Preferred | |
| | | | % | % | % | |
| | | | % | % | % | |
| | | | % | % | % | |
| | | | % | % | % | |
| | | | % | % | % | |
| 2 | Total compensation of officers | | | | | |
| 3 | Compensation of officers claimed on Schedule A and elsewhere on return | | | | | |
| 4 | Subtract line 3 from line 2. Enter the result here and on line 12, page 1 | | | | | |

Form 1120 (2001) JUCDHANBA INC

04-3506004

Page 3

Schedule J Tax Computation (see instructions)

| | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------|
| 1 Check if the corporation is a member of a controlled group (see Sections 1561 and 1563). Important: Members of a controlled group, see instructions. | | |
| 2a If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, & \$9,925,000 taxable income brackets (in that order): (1) \$ (2) \$ (3) \$ | | |
| b Enter the corporation's share of: (1) Additional 5% tax (not more than \$11,750) \$ (2) Additional 3% tax (not more than \$100,000) \$ | | |
| 3 Income tax. Check if a qualified personal service corporation under Section 448(c)(2) (see instructions) | | 3 |
| 4 Alternative minimum tax (attach Form 4626) | | 4 |
| 5 Add lines 3 and 4 | | 5 |
| 6a Foreign tax credit (attach Form 1118) | | 6a |
| b Possessions tax credit (attach Form 5735) | | 6b |
| c Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834) | | 6c |
| d General business credit. Check box(es) and indicate which forms are attached: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form(s) (specify): | | 6d |
| e Credit for prior year minimum tax (attach Form 8827) | | 6e |
| f Qualified zone academy bond credit (attach Form 8960) | | 6f |
| 7 Total credits. Add lines 6a through 6f | | 7 |
| 8 Subtract line 7 from line 5 | | 8 0 |
| 9 Personal holding company tax (attach Schedule PH (Form 1120)) | | 9 |
| 10 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule) | | 10 |
| 11 Total tax. Add lines 8 through 10. Enter here and on line 31, page 1 | | 11 0 |

Schedule M Other Information (see instructions)

| 1 Check method of accounting: | | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-----|----|
| a <input type="checkbox"/> Cash | b <input checked="" type="checkbox"/> Accrual | | |
| c <input type="checkbox"/> Other (specify): | | | |
| 2 See the instructions and enter the: | | | |
| a Business activity code no. 722210 | | | |
| b Business activity EATING PLACE | | | |
| c Product or service FAST FOOD | | | |
| 3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see Section 267(c).) | | | X |
| If 'Yes,' attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year. | | | |
| 4 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? | | | X |
| If 'Yes,' enter name and EIN of the parent corporation | | | |
| 5 At the end of the tax year, did any individual, partnership, corporation, estate or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see Section 267(c).) | | X | |
| If 'Yes,' attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) | | | |
| Enter % owned 100.00 See Ques 5 Stmt | | | |
| 6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See Sections 301 and 316.) | | | X |
| If 'Yes,' file Form 5452, Corporate Report of Nondividend Distributions. | | | |
| 7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? | | | X |
| If 'Yes,' enter: (a) Percentage owned and (b) Owner's country | | | |
| c The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached | | | |
| 8 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> | | | |
| If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. | | | |
| 9 Enter the amount of tax-exempt interest received or accrued during the tax year \$ | | | |
| 10 Enter the number of shareholders at the end of the tax year (if 75 or fewer) | | | |
| 11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/> | | | |
| If the corporation is filing a consolidated return, the statement required by Regulations Section 1.1502-21(b)(3)(i) or (ii) must be attached or the election will not be valid. | | | |
| 12 Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) | | | |
| - \$ | | | |

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

BAA

CPCA0234 01/01/02

Form 1120 (2001)

Form 1120 (2001) JUGDHAMBA INC

04-3506004

Page 4

Schedule L Balance Sheets per Books

| | Beginning of tax year | | End of tax year | |
|--------------------------------------------------------|-----------------------|---------|-----------------|---------|
| | (a) | (b) | (c) | (d) |
| Assets | | | | |
| 1 Cash | | 2,772 | | 4,417 |
| 2 a Trade notes and accounts receivable | | | | |
| b Less allowance for bad debts | | | | |
| 3 Inventories | | 2,000 | | 2,000 |
| 4 U.S. government obligations | | | | |
| 5 Tax-exempt securities (see instructions) | | | | |
| 6 Other current assets (attach schedule) | | | | |
| 7 Loans to shareholders | | | | |
| 8 Mortgage and real estate loans | | | | |
| 9 Other investments (attach schedule) | | | | |
| 10 a Buildings and other depreciable assets | 100,000 | | 100,000 | |
| b Less accumulated depreciation | 14,286 | 85,714 | 38,776 | 61,224 |
| 11 a Depletable assets | | | | |
| b Less accumulated depletion | | | | |
| 12 Land (net of any amortization) | | | | |
| 13 a Intangible assets (amortizable only) | 50,000 | | 50,000 | |
| b Less accumulated amortization | 3,333 | 46,667 | 6,666 | 43,334 |
| 14 Other assets (attach schedule) | | | | |
| 15 Total assets | | 137,153 | | 110,975 |
| Liabilities and Shareholders' Equity | | | | |
| 16 Accounts payable | | 7,040 | | 1,108 |
| 17 Mortgages, notes, bonds payable in less than 1 year | | | | |
| 18 Other current liabilities (attach sch) L.N. 18 Stmt | | 1,656 | | 1,841 |
| 19 Loans from shareholders | | 65,000 | | 125,000 |
| 20 Mortgages, notes, bonds payable in 1 year or more | | 78,933 | | |
| 21 Other liabilities (attach schedule) | | | | |
| 22 Capital stock: a Preferred stock | | | | |
| b Common stock | | | | |
| 23 Additional paid-in capital | | | | 18,993 |
| 24 Retained earnings — Appropriated (att sch) | | | | |
| 25 Retained earnings — Unappropriated | | -15,476 | | -35,967 |
| 26 Adjust to shareholders' equity (att sch) | | | | |
| 27 Less cost of treasury stock | | | | |
| 28 Total liabilities and shareholders' equity | | 137,153 | | 110,975 |

Note: The corporation is not required to complete Schedules M-1 and M-2 if the total assets on line 15, column (d) of Schedule L are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)

| | | | |
|-------------------------------------------------------------------------------|---------|----------------------------------------------------------------------------------|---------|
| 1 Net income (loss) per books | -20,491 | 7 Income recorded on books this year not included on this return (itemize): | |
| 2 Federal income tax per books | 0 | Tax-exempt interest \$ | |
| 3 Excess of capital losses over capital gains | | | |
| 4 Income subject to tax not recorded on books this year (itemize): | | | |
| 5 Expenses recorded on books this year not deducted on this return (itemize): | | 8 Deductions on this return not charged against book income this year (itemize): | |
| a Depreciation \$ | | a Depreciation .. \$ | 24,490 |
| b Charitable contributions \$ | | b Charitable contributions \$ | |
| c Travel & entertainment \$ | | See Ln 8 Stmt | 3,333 |
| | | | 27,823 |
| 6 Add lines 1 through 5 | -20,491 | 9 Add lines 7 and 8 | 27,823 |
| | | 10 Income (line 28, page 1) — line 6 less line 9 | -48,314 |

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

| | | | |
|--------------------------------|---------|-----------------------------------------------|---------|
| 1 Balance at beginning of year | -15,476 | 5 Distributions | |
| 2 Net income (loss) per books | -20,491 | a Cash | |
| 3 Other increases (itemize): | | b Stock | |
| | | c Property | |
| | | 6 Other decreases (itemize): | |
| | | | |
| 4 Add lines 1, 2, and 3 | -35,967 | 7 Add lines 5 and 6 | |
| | | 8 Balance at end of year (line 4 less line 7) | -35,967 |

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0047

2001

67

Department of the Treasury
Internal Revenue Service (99)

Name(s) Shown on Return

JUGDHAMBA INC

Business or Activity to Which This Form Relates

Form **1120** Line **20**

Identifying Number

04-3506004

Part I Election to Expense Certain Tangible Property Under Section 179
Note: If you have any 'listed property,' complete Part V before you complete Part I.

| | | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|
| 1 | Maximum dollar limitation. If an enterprise zone business, see instructions | 1 | \$24,000 |
| 2 | Total cost of Section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of Section 179 property before reduction in limitation | 3 | \$200,000 |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter amount from line 27 | 7 | |
| 8 | Total elected cost of Section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from 2000 (see instructions) | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs) | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2002. Add lines 9 and 10, less line 12 | 13 | |

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation for Assets Placed in Service Only During Your 2001 Tax Year
(Do not include listed property.)

Section A - General Asset Account Election

14 If you are making the election under Section 168(f)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See instructions

Section B - General Depreciation System (GDS) (See instructions)

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only - see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|------------------------------------------------------------------------------|---------------------|----------------|------------|----------------------------|
| 15a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs | | S/L | |
| h Residential rental property | | | 27.5 yrs | MM | S/L | |
| i Nonresidential real property | | | 27.5 yrs | MM | S/L | |
| | | | 39 yrs | MM | S/L | |
| | | | | MM | S/L | |

Section C - Alternative Depreciation System (ADS) (See instructions)

| | | | | | | |
|----------------|--|--|--------|----|-----|--|
| 16a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs | | S/L | |
| c 40-year | | | 40 yrs | MM | S/L | |

Part III Other Depreciation (Do not include listed property.) (See instructions)

| | | | |
|----|----------------------------------------------------------------------------------------|----|--------|
| 17 | GDS and ADS deductions for assets placed in service in tax years beginning before 2001 | 17 | 24,490 |
| 18 | Property subject to Section 168(f)(1) election | 18 | |
| 19 | ACRS and other depreciation | 19 | |

Part IV Summary (See instructions)

| | | | |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 20 | Listed property. Enter amount from line 26 | 20 | |
| 21 | Total. Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions | 21 | 24,490 |
| 22 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to Section 263A costs | 22 | |

BAA For Paperwork Reduction Act Notice, see instructions.

FD-20312 12/29/01

Form **4562** (2001)

JUGDHAMBA INC 04-350

Form 1120, Page 1, Line 26
Other Deductions Statement

| | |
|------------------------|---------|
| Accounting | 1,200. |
| Amortization | 3,333. |
| Bank charges | 204. |
| Insurance | 3,364. |
| Legal and professional | 35. |
| Office expense | 104. |
| Outside services | 1,805. |
| Postage | 104. |
| Supplies | 1,926. |
| Telephone | 1,884. |
| PEST CONTROL | 405. |
| HEAT | 6,270. |
| ELECTRICITY | 8,225. |
| Total | 28,859. |

Form 1120, Page 4, Schedule L, Line 18
Ln 18 Stmt

| Other Current Liabilities: | Beginning of tax year | End of tax year |
|----------------------------|--------------------------|--------------------|
| WITHHOLDING TAX | 600. | 680. |
| MEALS TAX | 600. | 705. |
| EXCISE TAX | 456. | 456. |
| Total | 1,656. | 1,841. |

Form 1120, Sch K, Corporation Ownership Information
Ques 5 Stmt

| | |
|---------------|-------------|
| Name | ID No. |
| SOHAN L SAINI | 012-66-2498 |

Form 1120, Page 4, Schedule M-1, Line 8
Ln 8 Stmt

| | |
|------------------------------|--------|
| Amortization - tax over book | 3,333. |
| Total | 3,333. |

JUGDHAMBA INC. 506004

2

Supporting Statement of:

Form 1120, p1-2/Line 23

| Description | Amount |
|-------------|--------|
| | 225. |
| | 100. |
| Total | 325. |

EXHIBIT B

US Corporation Income Tax Return (2002)

COPY

Form **1120** Department of the Treasury Internal Revenue Service
U.S. Corporation Income Tax Return 2002
 Instructions are separate. See instructions for Paperwork Reduction Act Notice.

IRS use only — Do not write or staple in this space.

OMB No. 1545-0123

For calendar year 2002 or tax year beginning

2002, ending

| | | | | | |
|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------|------------------------------------------|--------------------|
| A Check if a: | | Name | | B Employer identification number | |
| 1 Consolidated return (attach Form 990) | <input type="checkbox"/> | JUGDHAMBA INC | | 04-3506004 | |
| 2 Personal holding company (attach Schedule PH) | <input type="checkbox"/> | Number, street, and room or suite number (If a P.O. box, see instructions.) | | C Date incorporated | |
| 3 Personal service corp (as defined in Regs. section 1.441-3(c) — see instructions) | <input type="checkbox"/> | 28 MYRTLE ST | | 03/01/00 | |
| | | City or town | | D Total assets (see instructions) | |
| | | BOSTON | | | |
| | | State ZIP Code | | MA 02114 | |
| E Check applicable boxes: | | (1) Initial return | (2) Final return | (3) Name change | (4) Address change |
| | | | | | \$ 90,031. |
| INCOME | 1 a Gross receipts or sales | 212,371. | b Less returns & allowances | | c Balance |
| | 2 Cost of goods sold (Schedule A, line 8) | | | | 1c 212,371. |
| | 3 Gross profit. Subtract line 2 from line 1c | | | | 2 79,371. |
| | 4 Dividends (Schedule C, line 19) | | | | 3 133,000. |
| | 5 Interest | | | | 4 |
| | 6 Gross rents | | | | 5 |
| | 7 Gross royalties | | | | 6 |
| | 8 Capital gain net income (attach Schedule D (Form 1120)) | | | | 7 |
| | 9 Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797) | | | | 8 |
| | 10 Other income (see instructions — attach schedule) | | | | 9 |
| | 11 Total income. Add lines 3 through 10 | | | | 10 |
| DEDUCTIONS FOR LIMITATIONS SEE INSTRUCTIONS | 12 Compensation of officers (Schedule E, line 4) | | | | 11 133,000. |
| | 13 Salaries and wages (less employment credits) | | | | 12 |
| | 14 Repairs and maintenance | | | | 13 55,340. |
| | 15 Bad debts | | | | 14 |
| | 16 Rents | | | | 15 |
| | 17 Taxes and licenses | | | | 16 36,417. |
| | 18 Interest | | | | 17 5,177. |
| | 19 Charitable contributions (see instructions for 10% limitation) | | | | 18 |
| | 20 Depreciation (attach Form 4562) | | 20 17,493. | | 19 |
| | 21 Less depreciation claimed on Schedule A and elsewhere on return | 21 a | | 21 b 17,493. | 20 |
| | 22 Depletion | | | | 21 |
| | 23 Advertising | | | | 22 0. |
| | 24 Pension, profit-sharing, etc. plans | | | | 23 |
| | 25 Employee benefit programs | | | | 24 |
| | 26 Other deductions (attach schedule). See Other Deductions Statement | | | | 25 |
| | 27 Total deductions. Add lines 12 through 26 | | | | 26 22,874. |
| | 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11 | | | | 27 137,301. |
| | 29 Less: a Net operating loss (NOL) deduction (see instructions) | 29 a | | 29 b | 28 -4,301. |
| b Special deductions (Schedule C, line 20) | | | | 29 c | |
| TAX AND PAYMENTS | 30 Taxable income. Subtract line 29c from line 28 | | | | 30 -4,301. |
| | 31 Total tax (Schedule J, line 11) | | | | 31 |
| | 32 Payments: a 2001 overpayment credited to 2002 | 32 a | | | |
| | b 2002 estimated tax payments | 32 b | | | |
| | c Less 2002 refund applied for on Form 4466 | 32 c | | d Bal | 32 d |
| | e Tax deposited with Form 7004 | | | | 32 e |
| | f Credit for tax paid on undistributed capital gains (attach Form 2439) | | | | 32 f |
| | g Credit for federal tax on fuels (attach Form 4136). See instructions | | | | 32 g |
| | 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached | | | | 32 h |
| | 34 Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed | | | | 33 |
| | 35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid | | | | 34 |
| | 36 Enter amount of line 35 you want: Credited to 2003 estimated tax | | | Refunded | 35 |

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below? (see inst)

Yes No

Signature of officer

Date

Title

Preparer's SSN or PTIN

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed

Firm's Name (or yours if self-employed), address, and ZIP Code

S & M TAX SERVICE
23 KENDALL POND RD
WINDHAM

NH 03087-1421

Phone No.

Form 1120 (2002) JUGDHAMBA INC

04-3506004

Page 2

Schedule A Cost of Goods Sold (see instructions)

| | | | |
|---|------------------------------------------------------------------------------------------|---|---------|
| 1 | Inventory at beginning of year | 1 | 2,000. |
| 2 | Purchases | 2 | 79,371. |
| 3 | Cost of labor | 3 | |
| 4 | Additional Section 263A costs (attach schedule) | 4 | |
| 5 | Other costs (attach schedule) | 5 | |
| 6 | Total. Add lines 1 through 5 | 6 | 81,371. |
| 7 | Inventory at end of year | 7 | 2,000. |
| 8 | Cost of goods sold. Subtract line 7 from line 6. Enter here and on line 2, page 1 | 8 | 79,371. |

9a Check all methods used for valuing closing inventory:

- (i) ☐ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (specify method used and attach explanation.)

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐**c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐**d** If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d** **e** If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No**f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No**Schedule C Dividends and Special Deductions** (see instructions)

| | (a) Dividends received | (b) Percentage | (c) Special deductions (a) x (b) |
|----|------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------|
| 1 | Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock) | 70 | |
| 2 | Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock) | 80 | |
| 3 | Dividends on debt-financed stock of domestic and foreign corporations (section 245A) | | |
| 4 | Dividends on certain preferred stock of less-than-20%-owned public utilities | 42 | |
| 5 | Dividends on certain preferred stock of 20%-or-more-owned public utilities | 48 | |
| 6 | Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction | 70 | |
| 7 | Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction | 80 | |
| 8 | Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b)) | 100 | |
| 9 | Total. Add lines 1 through 8. See instructions for limitation | | |
| 10 | Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958 | 100 | |
| 11 | Dividends from certain FSCs that are subject to the 100% deduction (sec 245(c)(1)) | 100 | |
| 12 | Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3)) | 100 | |
| 13 | Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11 | | |
| 14 | Income from controlled foreign corporations under subpart F (attach Form(s) 5471) | | |
| 15 | Foreign dividend gross-up (section 78) | | |
| 16 | IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 245(d)) | | |
| 17 | Other dividends | | |
| 18 | Deduction for dividends paid on certain preferred stock of public utilities | | |
| 19 | Total dividends. Add lines 1 through 17. Enter here and on line 4, page 1 | | |
| 20 | Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1 | | |

Schedule E Compensation of Officers (see instructions for line 12, page 1)**Note:** Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

| 1 | (a) Name of officer | (b) Social security number | (c) Percent of time devoted to business | Percent of corporation stock owned | | (f) Amount of compensation |
|---|---------------------------------------------------------------------------|----------------------------|-----------------------------------------|------------------------------------|---------------|----------------------------|
| | | | | (d) Common | (e) Preferred | |
| | | | % | % | % | |
| | | | % | % | % | |
| | | | % | % | % | |
| | | | % | % | % | |
| | | | % | % | % | |
| 2 | Total compensation of officers | | | | | |
| 3 | Compensation of officers claimed on Schedule A and elsewhere on return | | | | | |
| 4 | Subtract line 3 from line 2. Enter the result here and on line 12, page 1 | | | | | |

Form 1120 (2002) JUGDHAMBA INC

04-3506004

Page 3

Schedule J Tax Computation (see instructions)

- 1 Check if the corporation is a member of a controlled group (see sections 1561 and 1563) ☐ **Important:** Members of a controlled group, see instructions.
- 2a If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, & \$9,925,000 taxable income brackets (in that order):
 (1) \$ (2) \$ (3) \$
- b Enter the corporation's share of: (1) Additional 5% tax (not more than \$11,750) \$
 (2) Additional 3% tax (not more than \$100,000) \$
- 3 Income tax. Check if a qualified personal service corporation under section 448(d)(2) (see instructions) ☐
- 4 Alternative minimum tax (attach Form 4626)
- 5 Add lines 3 and 4
- 6a Foreign tax credit (attach Form 1118)
- b Possessions tax credit (attach Form 5735)
- c Check: ☐ Nonconventional source fuel credit ☐ QEV credit (attach Form 8834)
- d General business credit. Check box(es) and indicate which forms are attached.
☐ Form 3800 ☐ Form(s) (specify) _____
- e Credit for prior year minimum tax (attach Form 8827)
- f Qualified zone academy bond credit (attach Form 8860)
- 7 Total credits. Add lines 6a through 6f
- 8 Subtract line 7 from line 5
- 9 Personal holding company tax (attach Schedule PH (Form 1120))
- 10 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697
☐ Form 8866 ☐ Other (attach schedule)
- 11 Total tax. Add lines 8 through 10. Enter here and on line 31, page 1

Schedule K Other Information (see instructions)

- | | Yes | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1 Check method of accounting: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____ | | |
| 2 See the instructions and enter the: a Business activity code no. <u>722210</u> b Business activity <u>EATING PLACE</u> c Product or service <u>FAST FOOD</u> | | |
| 3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If 'Yes,' attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year. | X | |
| 4 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If 'Yes,' enter name and EIN of the parent corporation _____ | X | |
| 5 At the end of the tax year, did any individual, partnership, corporation, estate or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If 'Yes,' attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter % owned <u>100.00</u> See Ques 5 Stmt | X | |
| 6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If 'Yes,' file Form 5452, Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary. | X | |
| 7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? If 'Yes,' enter: (a) Percentage owned _____ and (b) Owner's country _____ | | X |
| c The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached _____ | | |
| 8 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. | | |
| 9 Enter the amount of tax-exempt interest received or accrued during the tax year <u>\$</u> | | |
| 10 Enter the number of shareholders at the end of the tax year (if 75 or fewer) _____ | | |
| 11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3)(i) or (ii) must be attached or the election will not be valid. | | |
| 12 Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) <u>\$ 20,491</u> | | |
| 13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? If 'Yes,' the corporation is not required to complete Schedules L, M-1, and M-2 on page 4. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year <u>\$ 0</u> | | X |

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N (Form 1120)**, Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Form 1120 (2002) JUGDHAMBA INC

04-3506004

Page 4

Note: The corporation is not required to complete Schedules L, M-1 and M-2 if Question 13 on Schedule K is answered 'Yes.'

| Schedule L Balance Sheets per Books | | Beginning of tax year | | End of tax year | |
|---------------------------------------------|-----------------------------------------------------|-----------------------|----------|-----------------|----------|
| Assets | | (a) | (b) | (c) | (d) |
| 1 | Cash | | 4,417. | | 4,299. |
| 2a | Trade notes and accounts receivable | | | | |
| b | Less allowance for bad debts | | | | |
| 3 | Inventories | | 2,000. | | 2,000. |
| 4 | U.S. government obligations | | | | |
| 5 | Tax-exempt securities (see instructions) | | | | |
| 6 | Other current assets (attach schedule) | | | | |
| 7 | Loans to shareholders | | | | |
| 8 | Mortgage and real estate loans | | | | |
| 9 | Other investments (attach schedule) | | | | |
| 10a | Buildings and other depreciable assets | 100,000. | | 100,000. | |
| b | Less accumulated depreciation | 38,776. | 61,224. | 56,269. | 43,731. |
| 11a | Depletable assets | | | | |
| b | Less accumulated depletion | | | | |
| 12 | Land (net of any amortization) | | | | |
| 13a | Intangible assets (amortizable only) | 50,000. | | 50,000. | |
| b | Less accumulated amortization | 6,666. | 43,334. | 9,999. | 40,001. |
| 14 | Other assets (attach schedule) | | | | |
| 15 | Total assets | | 110,975. | | 90,031. |
| Liabilities and Shareholders' Equity | | | | | |
| 16 | Accounts payable | | 1,108. | | 3,197. |
| 17 | Mortgages, notes, bonds payable in less than 1 year | | | | |
| 18 | Other current liabilities (attach sch) L.P. 18 Stmt | | 1,841. | | 2,102. |
| 19 | Loans from shareholders | | 125,000. | | 125,000. |
| 20 | Mortgages, notes, bonds payable in 1 year or more | | | | |
| 21 | Other liabilities (attach schedule) | | | | |
| 22 | Capital stock: a Preferred stock | | | | |
| | b Common stock | | | | |
| 23 | Additional paid-in capital | | 18,993. | | |
| 24 | Retained earnings — Approp (att sch) | | | | |
| 25 | Retained earnings — Unappropriated | | -35,967. | | -40,268. |
| 26 | Adjmt to shareholders' equity (att sch) | | | | |
| 27 | Less cost of treasury stock | | | | |
| 28 | Total liabilities and shareholders' equity | | 110,975. | | 90,031. |

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)

| | | | | | |
|---|-----------------------------------------------------------------------------|---------|----|--------------------------------------------------------------------------------|----------|
| 1 | Net income (loss) per books | -4,301. | 7 | Income recorded on books this year not included on this return (itemize): | |
| 2 | Federal income tax per books | 0. | | Tax-exempt interest \$ | |
| 3 | Excess of capital losses over capital gains | | | | |
| 4 | Income subject to tax not recorded on books this year (itemize): | | | | |
| 5 | Expenses recorded on books this year not deducted on this return (itemize): | | 8 | Deductions on this return not charged against book income this year (itemize): | |
| a | Depreciation \$ | | a | Depreciation \$ | 17,493. |
| b | Charitable contributions \$ | | b | Charitable contribs \$ | |
| c | Travel & entertainment \$ | | | See Ln 8 Stmt | 3,333. |
| | | | | | 20,826. |
| 6 | Add lines 1 through 5 | -4,301. | 9 | Add lines 7 and 8 | 20,826. |
| | | | 10 | Income (line 28, page 1) — line 6 less line 9 | -25,127. |

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

| | | | | | |
|---|------------------------------|----------|---|---------------------------------------------|----------|
| 1 | Balance at beginning of year | -35,967. | 5 | Distributions a Cash | |
| 2 | Net income (loss) per books | -4,301. | | b Stock c Property | |
| 3 | Other increases (itemize): | | 6 | Other decreases (itemize): | |
| | | | 7 | Add lines 5 and 6 | |
| 4 | Add lines 1, 2, and 3 | -40,268. | 8 | Balance at end of year (line 4 less line 7) | -40,268. |

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2002

67

Department of the Treasury
Internal Revenue Service▶ See separate instructions.
▶ Attach to your tax return.

Name(s) shown on return

JUGDHAMBA INC

Identifying number

04-3506004

Business or activity to which this form relates

Form 1120 Line 20

Part I Election To Expense Certain Tangible Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

| | | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|
| 1 | Maximum amount. See instructions for a higher limit for certain businesses | 1 | \$24,000. |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation | 3 | \$200,000. |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2001 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs) | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2003. Add lines 9 and 10, less line 12 | 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

| | | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 | Property subject to section 168(f)(1) election (see instructions) | 15 | |
| 16 | Other depreciation (including ACRS) (see instructions) | 16 | |

Part III MACRS Depreciation (Do not include listed property.) (See instructions)**Section A**

| | | | |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2002 | 17 | 17,493. |
| 18 | If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> | | |

Section B — Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only — see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|-----------------------------------|--------------------------------------------|------------------------------------------------------------------------------------|------------------------|-------------------|---------------|-------------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs | | S/L | |
| h Residential rental property | | | 27.5 yrs | MM | S/L | |
| i Nonresidential real property | | | 39 yrs | MM | S/L | |

Section C — Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|----------------|--|--|--------|----|-----|--|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs | | S/L | |
| c 40-year | | | 40 yrs | MM | S/L | |

Part IV Summary (see instructions)

| | | | |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions | 22 | 17,493. |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

Form 4562 (2002)

JUGDHAMBA INC

04-3506004

Page 2

Part V**Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See instructions for limits for passenger automobiles.)**

| | | | | | | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------|----------------------------|--------------------------------------------------------------|------------------------|--------------------------|-------------------------------|---------------------------------|----------------------------------------|----|-----|--|----|--|
| 24a Do you have evidence to support the business/investment use claimed? | | | | | Yes | | No | | 24b If 'Yes,' is the evidence written? | | Yes | | No | |
| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/Convention | (h) Depreciation deduction | (i) Elected section 179 cost | | | | | | |
| 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) | | | | | | | | 25 | | | | | | |
| 26 Property used more than 50% in a qualified business use (see instructions): | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 27 Property used 50% or less in a qualified business use (see instructions): | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 | | | | | | | | | | 28 | | | | |
| 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 | | | | | | | | | | 29 | | | | |

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

| | | | | | | |
|---------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 30 Total business/investment miles driven during the year (do not include commuting miles – see instructions) | (a) Vehicle 1 | (b) Vehicle 2 | (c) Vehicle 3 | (d) Vehicle 4 | (e) Vehicle 5 | (f) Vehicle 6 |
| | | | | | | |
| 31 Total commuting miles driven during the year | | | | | | |
| 32 Total other personal (noncommuting) miles driven | | | | | | |
| 33 Total miles driven during the year. Add lines 30 through 32 | | | | | | |
| | Yes | No | Yes | No | Yes | No |
| 34 Was the vehicle available for personal use during off-duty hours? | | | | | | |
| 35 Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | |
| 36 Is another vehicle available for personal use? | | | | | | |

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | Yes | No |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners | | |
| 39 Do you treat all use of vehicles by employees as personal use? | | |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? | | |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? (see instructions) | | |

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.**Part VI****Amortization**

| | | | | | |
|------------------------------------------------------------------------------------|---------------------------------|---------------------------|---------------------|------------------------------------------|-----------------------------------|
| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
| 42 Amortization of costs that begins during your 2002 tax year (see instructions): | | | | | |
| GOOD WILL | 03/01/00 | 45,000. | 197 | 15.00 | 3,000. |
| COVENANT NOT COMPETE | 03/01/00 | 5,000. | 197 | 15.00 | 333. |
| 43 Amortization of costs that began before your 2002 tax year | | | | 43 | 3,333. |
| 44 Total. Add amounts in column (f). See instructions for where to report | | | | 44 | |

JUGDHAMBA INC 04-3506004

Form 1120, Page 1, Line 26
Other Deductions Statement

| | |
|------------------|----------------|
| Accounting | 1,200. |
| Amortization | 3,333. |
| Insurance | 2,277. |
| Outside services | 400. |
| Supplies | 1,919. |
| Telephone | 2,891. |
| PEST CONTROL | 1,080. |
| HEAT | 3,942. |
| ELECTRICITY | 5,832. |
| Total | <u>22,874.</u> |

Form 1120, Page 4, Schedule L, Line 18
Ln 18 Stmt

| Other Current Liabilities: | Beginning of tax year | End of tax year |
|----------------------------|--------------------------|--------------------|
| WITHHOLDING TAX | 680. | 569. |
| MEALS TAX | 705. | 1,077. |
| EXCISE TAX | 456. | 456. |
| Total | <u>1,841.</u> | <u>2,102.</u> |

Form 1120, Sch K, Corporation Ownership Information
Ques 5 Stmt

| | |
|---------------|-------------|
| Name | ID No. |
| SOHAN L SAINI | 012-66-2498 |

Form 1120, Page 4, Schedule M-1, Line 8
Ln 8 Stmt

| | |
|------------------------------|---------------|
| Amortization - tax over book | <u>3,333.</u> |
| Total | <u>3,333.</u> |

FROM : FROM SOHAN SAINI

FAX NO. : 19785569494

Jun. 08 2004 12:13PM P9

JUGDHAMBA INC 04-3506004

2

Supporting Statement of:

Form 1120, p1-2/Line 17D

| Description | Amount |
|-------------|-------------|
| DET | 730. |
| Total | <u>730.</u> |

Supporting Statement of:

Form 1120, p1-2/Line 17E

| Description | Amount |
|-------------|-------------|
| | 213. |
| Total | <u>213.</u> |

EXHIBIT C

US Corporation Income Tax Return (2003)

FROM : FROM SOHAN SAINI

FAX NO. : 19735569494

Jun. 08 2004 12:14PM P10

| Form 1120 | | U.S. Corporation Income Tax Return | | OMB No. 1545-0123 | |
|--------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------|--|------------------------------------------|--|
| Department of the Treasury Internal Revenue Service | | For calendar year 2003 or tax year beginning _____, 2003, ending _____ | | 2003 | |
| ▶ Instructions are separate. See instructions for Paperwork Reduction Act Notice. | | | | | |
| A Check if a: | | Name | | B Employer identification number | |
| 1 Consolidated return (attach Form 951) <input type="checkbox"/> | | JUGDHAMBA INC | | 04-3506004 | |
| 2 Personal holding company (attach Schedule PH) <input type="checkbox"/> | | Number, street, and room or suite number (if a P.O. box, see instructions.) | | C Date incorporated | |
| 3 Personal service corp. (as defined in Regs. section 1.441-3(c) — see instructions) <input type="checkbox"/> | | 28 MYRTLE ST | | 03/01/00 | |
| | | City or town State ZIP Code | | D Total assets (see instructions) | |
| | | BOSTON MA 02114 | | \$ 74,851. | |
| E Check applicable boxes: | | (1) Initial return (2) Final return (3) Name change (4) Address change | | | |
| | | 249,798 | | c Balance | |
| 1 a Gross receipts or sales | | 249,798 | | 1 c 249,798 | |
| 2 Cost of goods sold (Schedule A, line 8) | | | | 2 82,251 | |
| 3 Gross profit. Subtract line 2 from line 1c | | | | 3 167,547 | |
| 4 Dividends (Schedule C, line 19) | | | | 4 | |
| 5 Interest | | | | 5 | |
| 6 Gross rents | | | | 6 | |
| 7 Gross royalties | | | | 7 | |
| 8 Capital gain net income (attach Schedule D (Form 1120)) | | | | 8 | |
| 9 Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797) | | | | 9 | |
| 10 Other income (see instructions — attach schedule) | | | | 10 | |
| 11 Total income. Add lines 3 through 10 | | | | 11 167,547 | |
| 12 Compensation of officers (Schedule E, line 4) | | | | 12 | |
| 13 Salaries and wages (less employment credits) | | | | 13 73,380 | |
| 14 Repairs and maintenance | | | | 14 654 | |
| 15 Bad debts | | | | 15 | |
| 16 Rents | | | | 16 37,690 | |
| 17 Taxes and licenses | | | | 17 7,298 | |
| 18 Interest | | | | 18 | |
| 19 Charitable contributions (see instructions for 10% limitation) | | | | 19 | |
| 20 Depreciation (attach Form 4562) | | 20 12,495 | | 20 | |
| 21 Less depreciation claimed on Schedule A and elsewhere on return | | 21 a | | 21 b 12,495 | |
| 22 Depletion | | | | 22 | |
| 23 Advertising | | | | 23 285 | |
| 24 Pension, profit-sharing, etc. plans | | | | 24 | |
| 25 Employee benefit programs | | | | 25 | |
| 26 Other deductions (attach schedule). See Other Deductions Statement | | | | 26 30,152 | |
| 27 Total deductions. Add lines 12 through 26 | | | | 27 161,954 | |
| 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11 | | | | 28 5,593 | |
| 29 Less: a Net operating loss (NOL) deduction (see instructions) | | 29 a 5,593 | | 29 a | |
| b Special deductions (Schedule C, line 20) | | 29 b | | 29 b | |
| 30 Taxable income. Subtract line 29c from line 28 | | | | 30 0 | |
| 31 Total tax (Schedule J, line 11) | | | | 31 | |
| 32 Payments: | | | | | |
| a 2002 overpayment credited to 2003 | | 32 a | | 32 a | |
| b 2003 estimated tax payments | | 32 b | | 32 b | |
| c Less 2003 refund applied for on Form 4466 | | 32 c | | 32 c | |
| d Bal | | 32 d | | 32 d | |
| e Tax deposited with Form 7004 | | 32 e | | 32 e | |
| f Credit for tax paid on undistributed capital gains (attach Form 2439) | | 32 f | | 32 f | |
| g Credit for federal tax on fuels (attach Form 4136). See instructions | | 32 g | | 32 g | |
| 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached | | | | 33 | |
| 34 Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed | | | | 34 | |
| 35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid | | | | 35 | |
| 36 Enter amount of line 35 you want: Credited to 2004 estimated tax | | | | 36 | |
| | | | | Refunded | |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer? ☐ Yes ☐ No